

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA	*	CRIMINAL DOCKET NO. 09-183
v.	*	SECTION: "A"
BLAINEY J. NICHOLAS	*	
	* * *	

FACTUAL BASIS

If this matter had gone to trial, both the government and the defendant, **BLAINEY J. NICHOLAS**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crime to which the defendant is pleading guilty and that the government would prove the following beyond a reasonable doubt at trial:

That the defendant, **BLAINEY J. NICHOLAS** was a resident of New Orleans, Louisiana within the Eastern District of Louisiana in 2002, and has worked as an emergency room physician for more than 10 years.

The government would introduce testimony and documentary evidence that the defendant was required by law to file a tax return concerning his income for the taxable year that ended December 31, 2002.

The government would introduce testimony and documentary evidence and officials of the Internal Revenue Service would also verify that the defendant failed to file a tax return for the income he earned in tax year 2002. **NICHOLAS** was required by law to file a tax return by April 15, 2003, for the income he earned in tax year 2002.

The government would introduce testimony and documentary evidence that the defendant has filed tax returns prior to 2002, and that the defendant knew that he was required to file tax returns for subsequent years. Further testimony and documentary evidence would be introduced to show that the defendant received more than \$200,000 in gross income for the tax year 2002 which is far in excess of the minimum filing requirement requiring the defendant to file tax returns at the time required by law for the 2002 tax year. Evidence would show and witnesses would testify that the tax liability owed by **NICHOLAS** for tax year 2002 is approximately \$41,053.20.

NICHOLAS also failed to file returns for the additional years of 2003, 2004 and 2005. The Internal Revenue Service would call witnesses to testify that **NICHOLAS** is responsible for \$163,881.20, which represents the total amount of calculated tax loss and relevant conduct for the years 2002, 2003, 2004, and 2005. **NICHOLAS** has also agreed to pay the Internal Revenue Service his community share of restitution in the amount \$84,898.00, in the manner ordered by the Court.

BLAINEY J. NICHOLAS (Date)
Defendant

EDDIE CASTAING (Date)
Attorney for Defendant

JON M. MAESTRI (Date)
Assistant United States Attorney